Public (1954) Department.

SERIES.

G.O. No.

1157

Dated

[Despatch Abstract.]

[illegible] - [illegible] - Accumulation of [illegible] - Addition [illegible] - Accepted -

Copy of Rc.No.4118/A2/48 dated 12th April, 1948 from the Director of Fire Services, Madras-8 addressed to the Chief Secretary to Govt, Public (Fire Services) Dept., Madras.

Sub: Madras Fire Services - Internal Audit - Accumulation of arrears - Clearance of - Proposals submitted -

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I have to report that due to the voluminous transactions attended to in the City during the past, prior to the closing down of the large number of War-time Stations, it had not been possible to take up the audit of the Mofussil Stores, Workshops and Sections regularly, with the result that the internal audit of several institutions in the Service is heavily in arrears. The absence of the Internal Auditor on leave, etc. and the non-appointment of a substitute in short vacancies have also been constributing factors to the accumulation of the arrears and there does not appear to be any immediate prospect of the arrears being cleared up, since the normal programmed of audit of a year's accounts of the several branches of the Service will itself be heavy and fully engage the Internal Auditor right through the year.

2. The present state of audit is indicated below:-

AUDITS COMPLETED UPTO THE END OF MARCH, 1948.

1) Provincial Stores, Madras upto the end of September, 1946
2) City Section, Madras (excluding Fire Stations) upto the end of March, 1946.
3) City Workshops, Madras, upto the end of July, 1947.
4) Bezwada Regional Office and Stores " December, 1947.
5) Bezwada Section " December, 1947.
6) Vizagapatam Section " December, 1947.

3. The pendency of audit is indicated in the Annexure to this letter.

4. It is not desirable to leave these institutions unaudited and start the Internal Audit only for the period from 1st April, 1948. The audit of all Stores and Workshops has to be done in detail. At this distance of time, it may not serve any purpose to subject the entire transactions of Mofussil Sections excepting Stores and Workshops to detailed audit, since on account of the several changes in Officers and Appliances, it will be practically impossible to fix responsibilities for any discrepancies noticed. Certain items of transactions have, however, to be test-checked. There are:

(i) Receipts and Issues of costly articles in the Sections and the disposal of the condemened items
(ii) Drawal of pay and allowances by all ranks.

As it is only at the different sections that the stores purchased by the Provincial and Regional Stores are eventually used up, the necessity for audit of stores accounts is evident Regarding check of pay and allowances, the fact that the Officers in-charge and the Telephone Operators who assist them are all men newly recruited with little or no previous experience of Government Rules and procedure and that due to lack of sufficient knowledge of the office staff, there might have been cases of irregular grant of leave, increments, etc. and that due to the stationing of the Drawing Officer concerned elsewhere than at a particular Section there might be irregularity in drawal of pay and allowances, will emphasise the extreme necessity of subjecting all Establishment Bills and connected records to detailed audit. The recent re-fixation of pay of non-gazetted personnel has also to be checked I am taking special steps to force the pace of audit, ~~but~~ but from the above details, it will be evident that without supplementing the staff for internal audit at least for some time, the arrears will not be cleared. A belated audit serves little or no purpose and it will be difficult to fix ~~responsibility~~

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responsibility for losses discovered long after its occurrence. Some instances of this type have already occurred in this Department. The frequent changes in personnel, the non-availability of relevant records, etc. are also bound to impair the object of audit if conducted late. The object of internal audit being preventive and instructive, some time will have to be necessarily spent by the Internal Auditor and the Chief Accountant in giving correct instructions to the Officers-incharge and indicating by actual working how the right procedure should be followed. This will necessarily slow down the programme of audit.

5. In view of the circumstances explained above, additional-QI request that Government may be pleased to sanction a temporary additional post of Internal Auditor for a period ofsix months from date of appointment hich is the absolute minimum required to improve the position. The scale of pay of the existing Internal Auditor's post is Rs.80--125 and the additional post may be sanctioned on the same scale. Government may also be pleased to arrange for the deputation of an experienced Audit Clerk from the Examiner's Office with at least 5 years' audit experience to hold the post. The additional post will be dispensed earlier, if the arrears are cleared before the expiry of the period of sanction.

6. The expenditure on account of the additional post is debitable to "47 - Miscellaneous Departments - Auditor Services - A - Direction 2. Pay of Establishment - Voted."

Early orders are requested in the matter.

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ANNEXURE.

1. Provincial Stores from October, 1946.
2. City Section Accounts fromApril, 1946.
   (Fire Stations in the City from the beginning).
3. City Workshops, Madras, from August, 1947.
4. Central Regional Office,) From the beginning. This is
   " Stores) under audit now.
5. Bezwada Regional Office, Stores,) from January, 1948.
   Workshops and Section)
6. Vizagapatam Section from January,, 1948.
7. Chingleput Section.)
8. Conjeevaram Section)
9. Tirupathi Section.)
10. Vellore Section.)
11. Ranipet Section.)
12. Arkonam Section.)
13. Gudiyatham Section) In the Central Region
14. Cuddalore Section.) from the time of their
15. Chidambaram Section.) inauguration.
16. Villupuram Section.)
17. Mayavaram Section.)
18. Mannargudi Section. ,)
19. Tanjore Section.)
20. Negapatam Section.)
21. Kumbakonam Section)
22. Tiruvarur Section.)
23. Trichinopoly Section.)
24. Karuru Section.)
25. Salem Section.)

26. Vizagapatam Port Special Section.
27. Vizianagaram)
28. Cocanada)
29. Peddapuram)
30. Rajahmundry)
31. Palakol) In the Northern Region
32. Ellore) from the time of
33. Masulipatam) inauguration
34. Guntur)
35. Tenali)
36. Nellore)
37. Cuddapah)
38. Proddatur)
39. Anantapur.)
40. Bellary.)
41.
41. Madura
42. Palani
43. Bodinayakanur
44. Tuticorin
45. Regional Headquarters, Coimbatore.
46. Regional Stores.)
47. Regional Workshops.)
48. Coimbatore Section.)
49. Dharapuram)
50. Erode)
51. Pollachi) In the Western
52. Tirupur)
53. Udumalpet) Region from the
54. Coonoor)
55. Ootacamund.) time of inauguration.
56. Mangalore)
57. Udipi)
58. Palghat)
59. Calicut)
60. Cannanore)
61. Tellicherry)
62. British Cochin)

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GOVERNMENT OF MADRAS
Public(Fire Services) Department
G.O.Ms.No.1177, dated 12th May 1948.
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ABSTRACT

Madras Fire Services - Internal Audit - Accumulation of work Additional post of Internal Auditor for 6 months - Proposal of the Director of Fire Services - Accepted -

READ:-

From the Director of Fire Services, Rc.No.4118/A2/48, dated 12-4-1948.

O R D E R:

In the circumstances explained in his letter cited His Excellency the Governor of Madras hereby sanctions the employment of an additional Internal Auditor on Rs.80-125 in the Office of the Director of Fire Services for a period of six months from the date of employment. The Director of Fire Services is informed, in this connection, that he may contact the Examiner of Local Fund Accounts direct to secure the services of a suitable Audit Clerk from the latter's office for the post.

2. The expenditure will be debited to "47.Miscellaneous Department - h. Fire Services - A. Director - 2 pay of establishment - Voted".

3. The Director of Fire Services is informed that the audit work should be finished before the expiry of the period of sanction and that no further extension will be granted.

(By Order of His Excellency the Governor)

x x x x ,
Chief Secretary to Govt.

To
The Director of Fire Services, Madras.
The Accountant-General through Finance.
Copy to the Examiner of Local Fund Accounts, Madras.

GOVERNMENT OF MADRAS
Public(Fire Services) Department
Memorandum No.1744/48-2, dated 13th July 1948.
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Sub: Madras Fire Services - Additional Internal Auditor - Deputation of a clerk from Local fund Audit - Department Proposal - Accepted -
Ref: G.O.No.Ms.1177, Public(Fire Services) d/12-5-48.
From the Director of Fire Services, RC.No.4118/A2/48, dated 11-6-48.

In partial modification of the orders issued in paragraph 1 of G.O.Ms.1177, Public(Fire Services) dated 12th May 1948, the Government sanction the deputation of a suitable clerk from the Local Fund Audit Department on his grade pay (Rs.55-3-85-5-140) plus a special pay equal to 10% of his grade pay for appointment as additional Internal Auditor in the Office of the Director of Fire Services.

2. The Director of Fire Services is informed that clerks deputed from the Local Fund Audit Department for duty in other ~~duty~~ are usually allowed to draw a special pay equal to 10% only of their grade pay. There is therefore no necessity to give anything in excess of 10% of his grade pay to the clerk to be deputed from the Local Fund Audit department to the

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~~Department to the~~ Madras Fire Services Department.

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Chief Secretary to Govt.

To
The Director of Fire Services, Madras.
The Accountant-General through Finance Deptt.
The Examinatier of Local Fund Accounts, Madras.

/True Copy/

Section Officer,
Madras Record Office.

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